

STANDARD PROCEDURE		PAGE: 1 OF 1	
ISSUED BY: LEGAL			
EFFECTIVE DATE : 3/6/98			
PROCEDURE # 4.12			
SUBJECT: PROCESSING AND RESOLUTION OF TAXPAYER PROTESTS			
DISTRIBUTION CODE:	A,B,C,G	CONTACT:	P&AG Training Attorney, Division of Legal Services
		Station:	#80
		Phone:	564-3112

I. POLICY

In order to promote consistency in the processing and resolution of all protestable actions, it is the policy of the Kentucky Revenue Cabinet (KRC) that each protest will be processed by the original assessing area.

II. PROCEDURE

The procedures to be followed by all areas (excluding KRC administrative staff and the Taxpayer Service Centers in the Division of Field Operations), are detailed in the Kentucky Revenue Cabinet Protest and Appeals Guidelines.

III. TRAINING

Division Directors must contact the KRC Training and Development Branch to establish a training date for new hires. The training should occur within the first six (6) months of employment.

NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE #1.1 ENTITLED "CREATION, REVISION AND RESCISSION OF KRC POLICIES AND PROCEDURES."

DISTRIBUTION CODES:

A. Senior Management	B. Division Directors	C. Branch Managers/Supervisors
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